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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 516/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX, (OSD),  
CENTRAL-3

..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing  
Counsel.

versus

SMT. GINNI DEVI

..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE VIKAS MAHAJAN**

**ORDER**

**07.12.2022**

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[Physical Hearing/Hybrid Hearing (as per request)]

**CM Appl.52664/2022**

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

**CM Appl.52665/2022**[*Application filed on behalf of the appellant seeking condonation of delay of 54 days in re-filing the appeal*]

2. This is an application seeking condonation of delay in re-filing the appeal.

3. According to the appellant, the delay involved is 54 days.

4. For the reasons stated in the application, the delay is condoned.

5. The application is, accordingly, disposed of.

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6. Mr Ruchir Bhatia, who appears on behalf of the appellant/revenue,

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says that the issue raised in the instant appeal is covered by the judgment dated 28.08.2015, rendered by a coordinate bench of this court in ITA nos.707/2014, 709/2014 & 713/2014, titled *Commissioner of Income Tax (Central)-III vs. Kabul Chawla*.

7. Concededly, the order impugned in the instant appeal i.e., the order dated 16.08.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”] in ITA No.3239/Del/2017, is founded on the aforesaid judgment of the coordinate bench.

8. Accordingly, the above-captioned appeal is closed.

9. The Registry will dispatch a copy of the order passed today to the respondent/assessee at the address given in the memo of parties, as also *via* email.

**RAJIV SHAKDHER, J**

**VIKAS MAHAJAN, J**

**DECEMBER 7, 2022/pmc**

*Click here to check corrigendum, if any*

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